

**Illinois Department of Revenue
Regulations**

Title 86 Part 511 Section 511.140 Public Utility Retail Rate Credit

TITLE 86: REVENUE

**PART 511
ELECTRICITY EXCISE TAX LAW**

Section 511.140 Public Utility Retail Rate Credit

Public utilities that are required to purchase electricity from qualified solid waste energy facilities and incur liability as delivering suppliers are entitled to a credit against their Electricity Excise Tax liability in an amount determined under Section 8-403.1(d) of the Public Utilities Act. (See 35 ILCS 640/2-7(b).)